

A particular source of personal satisfaction, says Rabbi Gluck, is his work with the U.S. Commission for the Preservation of America's Heritage Abroad. Starting on his own in 1984, and continuing as a member of the Commission since 1987, he's traveled to Poland once a year for the purpose of assessing the condition of shuls and cemeteries in order to restore as many as possible.

Each stay in Poland runs about a week, and while he's there he lends a hand whichever way he can—as rabbi, chazzan, and all-around troubleshooter. He also makes trips on behalf of the Commission to cities as disparate as Moscow and Kiev, Hamburg and Prague, Jerusalem and Tel Aviv.

Rabbi Gluck has won numerous awards and citations over the years, including the U.S. Presidential Award for Community Service, presented to him by Ronald Reagan, and the Man of the Year Award of the Council of Neighborhood Organizations. Later this month, he will be the Guest of Honor and receive the Humanitarian Award at the annual Journal Dinner of the Yeshiva of Manhattan Beach.

Asked who has been the most help to him over the years, Rabbi Gluck names several elected officials, among them State Assembly Leader Sheldon Silver and U.S. Representative Benjamin Gilman (whom he describes as his closest political confidante).

But ultimately, he says, the lion's share of the credit must go to his wife, Fraidy: "She never complains about my crazy schedule, or about having to answer the phone at all hours of the night. My real help, my most invaluable advice and assistance, comes from her."

#### INTRODUCTION OF THE "FAMILY FRIENDLY TAX RELIEF ACT OF 1998"

**HON. FRANK R. WOLF**

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Monday, March 30, 1998*

Mr. WOLF. Mr. Speaker, it has been said that there is no greater job than to raise a child, and I believe that's true. Children are our country's greatest resource. Their stability is America's stability, because they are our future. That's why it's so important that as we think and talk about children and families, balancing work and family time, and the decisions families face about how to best care for their children, we need to have all the facts. We need to know what will work for our family. Every family is different.

Parents today are facing very tough choices. It seems like there is never enough time to spend with their children, yet they are hard-pressed to work and earn the money they need to make ends meet. American families need more options, more choices and more opportunities as they decide how to balance their work and home responsibilities.

There are a lot of reasons for these increased pressures. The American family is under great stress today. Half of all marriages end in divorce. Domestic violence is on the rise. Drug use and suicide among teens is on the rise. And now, we're seeing one of the most heartbreaking tragedies of all—kids killing other kids at our nation's schools. These are tough times for the family.

There is an added pressure, and that is that it's so expensive to raise a family these days. The latest issue of U.S. News and World Re-

port's cover story, "The Real Cost of Raising Kids," says that one government report showed that the cost of raising a child to age 18 has risen by 20 percent since 1960. The magazine conducted its own study to see how much it costs a typical, middle-income family today to raise a child from birth to college graduation. The answer: \$1.45 million per child.

But this figure did not take into account another reason why many families are so hard-pressed for time and money: They are weighed down with an incredible tax burden. The average American family of four used to pay about 5 percent of its income in federal taxes. According to a recent Wall Street Journal editorial, federal taxes have gone up faster than wages every year for the last five years, leaving the tax burden on families higher now than at any time since the end of World War II. While families used to pay 5 percent of the family budget in federal taxes, now that figure has ballooned to 23 percent. That doesn't even count state, local and indirect taxes. If you added those on, the tax burden on today's family would be 37 percent.

We in Congress need to help moms and dads who are struggling to make ends meet. To do nothing to help lift this incredible tax burden from off of their backs is neither fair nor right. But neither is it fair nor right to merely direct new spending to day care centers or to just expand federal programs. Let's give back to families their own hard-earned. Let them decide how to use it to meet their family's needs.

Over the past few months, I've been working with various child and family experts, child psychologists, researchers and groups and have listened to what they had to say. In February, Senator DAN COATS held a congressional symposium on child care and parenting. Other Members of Congress and I heard from 17 different experts, most of whom said the same thing: What parents want and need most is time with their kids, and what kids need and want most is time with their parents. What can we do to help parents and kids receive what they really want and need?

Today I am introducing the "Family Friendly Tax Relief Act of 1998." The \$500-per-child tax credit for families with children under the age of 17 enacted last year was a great first-step in helping our nation's families. My bill does not take anything away from these families. But what it does do is to recognize the special economic needs of families with preschool children—children ages 0 to 4—by giving these families an additional \$500 per child to help them in their care options.

If you pay income taxes, you have a child under the age of 5, and you are not currently receiving the Dependent Care Tax Credit, you would be eligible to receive this tax credit. You could receive one or the other—either the DCTC, or my tax credit—but not both. People who do not pay taxes would not be eligible to receive this tax credit because they are already receiving the Earned Income Tax Credit.

Last year's child tax credit had a technical problem regarding the Alternative Minimum Tax. There are a lot of people who are not able to receive last year's \$500-per-child tax credit, because the Alternative Minimum Tax took precedence. This is a technicality which will grow more and more pronounced over the next few years as more and more people will have to file taxes under the AMT—not just

wealthy people looking for tax shelters, but more and more middle-income people who qualify for tax credits. This was a glitch that needed adjusting. My bill will correct this problem so that more families with children will be able to receive a tax credit.

Back in January, President Clinton announced his child care proposal, much of which merely expands current government programs. It is my understanding that his proposal would cost the American taxpayer \$21 billion over five years. The cost of my legislation would be roughly the same, with one important difference—my bill gives families choices.

Now I think we need to do everything we can to help our country's moms and dads who are struggling to raise their families. But I think we could help them more if we would give them back their own money, and let them decide how to best use it to meet their family needs. My proposal will help everyone—parents who work outside the home, parents who work inside the home, parents who use commercial day care, parents who take care of their kids themselves or have relatives or friends care for their children—everyone.

I don't believe in a Washington-mandated, "one-size-fits-all" solution when it comes to child care. Let's do what is right and fair and equitable for all. Let parents decide how to best care for their children, not Washington. We shouldn't tell parents what to do. Parents want control over their own lives and their own families so they can make their own decisions and choices to be able to spend more time with their children. Let's give parents freedom and flexibility.

The Family Friendly Tax Relief Act of 1998 will allow moms and dads who are both working outside the home to take this money and use it to help pay for day care, if they use paid day care. Or, for other families who either have one parent staying home to care for their kids or have relatives, friends or neighbors helping them with child care, they could use this tax credit to help with other family budget needs. But it would be fair, giving back parents' hard-earned money, whether they worked outside or inside the home. I think it's important that whatever we do to help families, it should be fair and equitable for all. Everyone should be treated the same.

Parents know that when their kids are small, before they start going to school, they have special needs. They are the most vulnerable during the ages of 0 to 4. Parents know that these are the formative years. As child psychologist Stanley Greenspan and other researchers have observed, intimate, ongoing interactions between children and their parents are essential for the healthy growth and development of the brain and mind, particularly during this critical period of life. This kind of time and care is needed if our children are going to grow up to be reflective citizens and, ultimately, if we are going to have a cohesive, functioning society. Dr. Greenspan and other researchers have found that it is also the crucial period when a child: develops a sense of empathy, compassion, trust and relating, develops the capacity to learn, develops the ability to form language and logical communication, creativity, early types of thinking and social skills, and develops awareness, attention, self-control, and a sense of self.

It is because of the incredible importance of these early, preschool years that I am introducing this legislation. Our nation's preschool-

aged children have special needs. Their parents are under tremendous pressures. We need to recognize this and help them every way we can.

And there is one more thing that I think we need to think about as policymakers. Over and over again, American parents are saying that they need more time with their kids. Moms and dads need more options, more choices and more flexibility in the workplace. Over the years I have focused my work in Congress developing what I call "family friendly" policies that give moms and dads those choices. I have sponsored legislation and have long advocated these kinds of policies for the federal government. Some of these now in effect as public law are:

1) Telecommuting. Allowing employees to work at home or at a central telecommuting center nearby equipped with a computer, phone, fax, and other office tools. That allows parents to do their jobs at home or near home and gives them more time to be with their families. The first federal telecommuting center opened several years ago in Winchester in my congressional district, and more are springing up as the idea takes hold.

2) Job Sharing. Splitting job duties to allow employees who want to work part-time the opportunity to be in the workforce and bring home a paycheck, but also to have time to spend with their families, or get an advanced degree, or take care of an aging parent, or fulfill other needs.

3) Leave Sharing. Allowing employees to donate annual leave to help a fellow employee who needs extra time off for their own health needs or to care for family members. It kindles the spirit of community by allowing employees to help out their fellow worker, and its costs the employer nothing.

4) Child Care. Providing on-site or near-site child care centers in federal buildings. It was my legislation several years back that allowed child care centers to be housed in federal buildings to help federal employees and others with child care needs.

I have also worked in Congress with others to implement for federal workers the policy of flextime—the staggering of work hours to allow one working parent to come in early while the other gets the kids off to school and comes in later. The earlybird gets off in time to be at home at the end of the school day so that the problem of "latch-key children" does not arise.

Just as we have implemented these policies in the federal workplace, I think we in Congress need to talk about and to look at what we might be able to do to encourage employers in the private sector to give these kinds of choices and options to their employees as well. Maybe we ought to provide incentives or find ways to reward companies which provide more flexibility in the workplace for their employees.

But here in Congress, let's not just expand more government programs. Let's give American families what they really want and need—their own money. Their own choices. Flexibility. Options. The time has come to give all tax-paying families with children broad-based tax reductions. I urge my colleagues to support this bill.

H.R. 3583

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Family Friendly Tax Relief Act of 1998".

#### SEC. 2. \$1,000 CHILD TAX CREDIT FOR CHILDREN UNDER AGE 5.

(a) IN GENERAL.—Section 24 of the Internal Revenue Code of 1986 (relating to child tax credit) is amended by redesignating subsections (e) and (f) as subsections (g) and (h), respectively, and by inserting after subsection (e) the following new subsection:

"(f) \$1,000 CREDIT FOR QUALIFYING CHILDREN UNDER AGE 5.—

"(1) IN GENERAL.—Subsection (a) shall be applied by substituting '\$1,000' for '\$500' with respect to any qualifying child who has not attained the age of 5 as of the close of the calendar year in which the taxable year of the taxpayer begins.

"(2) COORDINATION WITH DEPENDENT CARE CREDIT.—This subsection shall apply to a taxpayer for a taxable year only if the taxpayer elects not to have section 21 apply for such year."

(b) CONFORMING AMENDMENT.—Subparagraph (1) of section 6213(g)(2) of such Code is amended by striking "section 24(e)" and inserting "section 24(f)".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1997.

#### SEC. 3. CHILD TAX CREDIT ALLOWED IN DETERMINING ALTERNATIVE MINIMUM TAX LIABILITY.

(a) IN GENERAL.—Subsection (a) of section 26 of the Internal Revenue Code of 1986 is amended by inserting "(other than the credit allowed by section 24)" after "credits allowed by this subpart".

(b) CONFORMING AMENDMENT.—Section 24 of such Code is amended by inserting after subsection (f) (as added by section 2) the following new subsection:

"(g) LIMITATION BASED ON AMOUNT OF TAX.—The aggregate credit allowed by this section for the taxable year shall not exceed the sum of—

"(1) the taxpayer's regular tax liability for the taxable year reduced by the sum of the credits allowed by sections 21, 22, 23, 25, and 25A, plus

"(2) the tax imposed by section 55 for such taxable year."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1997.

IN HONOR OF ROBERT A. POOLE

**HON. DENNIS J. KUCINICH**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Monday, March 30, 1998*

Mr. KUCINICH. Mr. Speaker, I rise today to honor Robert A. Poole, a man who is dedicated to his family, his country and his community. He was honored on March 28, 1998 by the Veterans of Foreign Wars for his leadership in the organization.

Robert served in the United States Army from 1968–1970 and was sent to Vietnam with I-Core and the 101st Airborne Division in 1969. He has been active in the VFW since 1979 and is a life member of Andrew A. Bachleda Post 2850 on West 61st Street in Cleveland, Ohio. Robert served as Post Commander twice and also became active in the County Council, serving as Commander from 1989–1990. He has been involved in District Seven and was honored as a five star Cottie Commander and all state Quartermaster. Robert has served on numerous committees and

has held countless chairmanships. He is currently Cuyahoga County Council Commander.

His wife, Susan, his sons, Robert, Matthew, Brian, and his grandchildren must be proud of the dedication Robert has shown to them and to his community. My fellow colleagues, please join me in recognizing a truly great American.

#### FAIRNESS FOR SMALL BUSINESS AND EMPLOYEES ACT OF 1998

SPEECH OF

**HON. ROBERT E. ANDREWS**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Thursday, March 26, 1998*

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 3246) to assist small businesses and labor organizations in defending themselves against government bureaucracy; to ensure that employees entitled to reinstatement get their jobs back quickly; to protect the right of employers to have a hearing to present their case in certain representation cases; and to prevent the use of the National Labor Relations Act for the purpose of disrupting or inflicting economic harm on employers:

Mr. ANDREWS. Mr. Chairman, this list will be used to keep these troublemakers from interfering with the operations of companies and businesses throughout the country. The problem is, however, these troublemakers are not troublemakers at all. On this list will be working men and women who are no different from the tens of millions of working Americans who have chosen to exercise their right to organize.

This bill, therefore, affects not only the "undercover union agent" whom the proponents of this bill fear so much. It affects all working Americans by encouraging potential employers to make unsupported, unjustified, and unfair decisions about whom to hire. We as lawmakers have done much to ensure that the hiring of workers is done in a non-discriminatory and fair manner. By passing this bill, we will undo that progress and prompt a return to practices of unwarranted retribution and illegitimate blacklisting.

Mr. Chairman, I oppose the bill and urge my colleagues to join me in opposition.

TRIBUTE TO MR. JOSEPH C. SANDERS

**HON. JAMES E. CLYBURN**

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

*Monday, March 30, 1998*

Mr. CLYBURN. Mr. Speaker, I rise today in recognition of May 23, 1998 as "Joe Sanders Day" in Moncks Corner, South Carolina. Joseph C. Sanders is a successful businessman and true humanitarian. Born in the Berkeley County town of Cross, he moved to Moncks Corner at a very early age where he attended the public schools. In 1958, "Joe Cleve," as he is affectionately known, graduated from Berkeley Training High School and matriculated at South Carolina State College (State) in Orangeburg, South Carolina. Upon graduating from State in 1962 he was drafted into the United States Army and served for two years.